

BICKEL & BREWER
William A. Brewer III
Robert L. Garner
767 Fifth Avenue, 50th Floor
New York, New York 10153
(212) 489-1400

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MANCHESTER INC., NICE CARS
FUNDING, LLC, NICE CARS
ACCEPTANCE ACQUISITIONCO, INC.
and NICE CARS OPERATIONS
ACQUISITIONCO, INC.

Plaintiffs,

v.

RAY LYLE, VICTORIA LYLE, GINGER
BOND, RAY LYLE, II, ROBERT LYLE
and UNITED STATES INTERNAL
REVENUE SERVICE

Defendants.

CIVIL ACTION NO. 07 CIV 8659 (LTS)

APPEARANCE

TO THE CLERK OF THIS COURT AND THE PARTIES OF RECORD:

Enter the appearances of William A. Brewer III and Robert L. Garner in this case as counsel for plaintiffs Manchester Inc., Nice Cars Funding, LLC, Nice Cars Acceptance AcquisitionCo, Inc. and Nice Cars Operations AcquisitionCo, Inc.

William A. Brewer and Robert L. Garner are admitted to practice in this court.

Counsel respectfully requests that all notices given or required to be given in this case by the Court, the Defendants, and/or any other parties in interest in this case be served upon Bickel & Brewer at the address and telephone numbers set forth below.

Dated: November 15, 2007

A handwritten signature in black ink, appearing to read 'W.A. Brewer', is written over a horizontal line.

William A. Brewer (WB 4805)
Robert L. Garner (RG 6652)

BICKEL & BREWER
767 Fifth Avenue, 50th Floor
New York, New York 10153
Telephone: (212) 489-1400
Facsimile: (212) 489-2384

CERTIFICATE OF SERVICE

I hereby certify that on this 15 day of November 2007, I caused a copy of the foregoing NOTICE OF APPEARANCE to be served by First Class Mail to:

Judith Lockhart, Esq.
Carter Ledyard & Milburn LLP
2 Wall Street
New York, NY 10005

United States Internal Revenue Service
500 N. Capitol Street, NW
Washington, DC 20221

Richard D. Gaines, Esq.
575 Madison Avenue – 10th Floor
New York, NY 10022

By: 
Michael Inman